Outline for Mark Baker's testimony in favor of passage of Senate Bill 972 to the Senate Finance Committee meeting 12:30 pm March 7, 2012.

### Recitals:

The taxpayer/property owner, Gilbert Drive LLC, is represented by it's sole member, Mark A. Baker 2909 Canyonside Ct., NE, Grand Rapids, MI 49525 616-299-4146 MBaker@CCIM.net,

### hereafter "Taxpayer".

The entities involved in failure to notify the taxpayer include:

Big Rapids Township, Penny Currie, Treasurer

Mecosta County, Sherry Earnest, Treasurer

Michigan Department of Treasury, Property Services Division, State Treasurer,

hereafter the "Tax Collectors".

## Facts:

- 2009 tax bill was sent to an old office address for 2.5 years from the County with no effort to locate the taxpayer.
- The Taxpayer notified the Township of its new address and received and paid 5 tax bills during the past 2.5 years.
- All current tax bills in the State make NO mention of past tax bills due.
- County and Township failed to communicate about the whereabouts of this taxpayer.
- The taxpayer could have been located by the County 4 different ways in 10 seconds or less.
  - 1. Phone call to Township
  - 2. Phone call to owner from 2 real estate signs on the property
  - 3. Phone call to owners phone number located on each and every year of LLC annual notice filing available on State of Michigan Corporations website.
  - 4. Google search of the owners name yields phone number, listing information on the property and picture of LLC sole member.
- · The Township was apathetic. Once handed off to the County, they do nothing.
- The County was unapologetic citing how their simply sending letters to the same old address and making ZERO EFFORT to locate taxpayer was all they should do. Lazy, inefficient and ineffective is how they operate.
- The Circuit Court of Appeals ruled in favor of taxpayer citing that the Tax Collectors failed to do their job. At the same time, the Court was rude & condescending. You won't believe the court transcript.

# **Resulting Observations:**

- This all adds up to the worst customer service in the State for a process that is the most
  invasive in the State. No other vendor can automatically charge interest <u>and</u> penalties <u>and</u>
  take my property from me. Therefore, the Tax Collectors should have an obligation to a level
  of customer service that is at least on par with the rest of the world AT A MINIMUM.
- All other vendors give invoices with past due balances and Statements of all activity.
- This bill, in my opinion, does not go far enough, however, it should accomplish several things.
- If the subsequent tax bills had contained a HIGHLY VISIBLE notice about past due bills, I surely would have noticed, verified this and paid the bill.

## **Expected Results:**

- Tax Collectors will be forced to do their job of simply communicating with one another.
- Fewer delinquent bills. Imagine you or your spouse or business partner seeing a HIGHLY VISIBLE notice of an unpaid tax bill.
- Taxes paid sooner equals savings of time & money for the Tax Collectors and also to the people of the great State of Michigan
- Less frustration with Tax Collectors through better customer service to taxpayers